



# Local Government Tax Guide



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## OVERVIEW

### SALES TAX

Sales tax is imposed pursuant to [Chapter 144, RSMo](#), on the purchase price of tangible personal property and certain taxable services sold at retail. All sales of tangible personal property and taxable services are generally presumed taxable unless specifically exempted by law. Each business is assigned a jurisdiction code to be a unique code encompassing a city (if business is within city limits), county, and any applicable districts to identify the correct sales tax rate. Persons/Businesses making retail sales collect the sales tax from the purchaser and remit the tax to the Department of Revenue. The state sales tax rate is 4.225%, which is distributed into four funds:

- General Revenue (3%);
- Conservation (0.125%);
- Education (1%); and
- Parks/Soils (0.10%).

Cities, counties, and certain districts may also impose local sales tax; therefore, the amount of tax businesses collect from the purchaser depends on the combined state and local rate and the location of the seller. Special taxing districts (such as fire districts) may also impose additional sales tax. Generally, the Department of Revenue collects and distributes only state and local (city, county, and district) sales tax.

The seller remits state and local sales tax together to the Department of Revenue, who in turn, distributes the local sales tax to the cities, counties, and districts.

### USE TAX

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225%. Cities and counties may impose an additional local use tax. The amount of use tax due on a transaction depends on the combined (local and state) use tax rate in effect at the Missouri location where the tangible personal property is stored, used or consumed. Local use taxes are distributed in the same manner as sales taxes.

Unlike sales tax, which requires a sale at retail in Missouri, use tax is imposed directly upon the person that stores, uses, or consumes tangible personal property in Missouri. Use tax does not apply if the purchase is from a Missouri retailer and subject to Missouri sales tax.

If an out-of-state seller does not have nexus in Missouri and is not required to collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed two thousand dollars in a calendar year.

Cities, counties, and certain types of districts may also impose local use tax. **However, the rate of local use tax may equal the local sales tax rate currently in effect and imposed by that city, county, or district, if applicable by statute.**

If you have questions or concerns regarding city, county, or district tax issues contact:

Email: [localgov@dor.mo.gov](mailto:localgov@dor.mo.gov)

Mail: Taxation Division

P.O. Box 3380

Jefferson City, MO 65105-3380

Telephone: (573) 751-4876

Fax: (573) 522-1160

## RECENTLY ENACTED TAXES

Cities, counties, and districts must notify the Department of Revenue within ten days of adoption or ordinance/order (by certified mail) of recently enacted local sales/use tax at: **Taxation Division, Local Tax Unit, P.O. Box 3380, Jefferson City, Missouri 65105-3380** as follows. For inquiries contact: **(573) 751-4876**.

| CITY AND COUNTY SALES TAX           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REQUIRED STEPS/ DOCUMENTS:</b>   | <p>Submit the following by <u>certified</u> mail to the Department of Revenue:</p> <ul style="list-style-type: none"> <li>Original signed ordinance/order that must include: <ul style="list-style-type: none"> <li>City/County name imposing the tax;</li> <li>Missouri statute authorizing tax;</li> <li>Percent of increase or extension;</li> <li>Usage of the revenue;</li> <li>Effective date and expiration date of ordinance/tax; and</li> <li>Clearly state if the new tax applies to Domestic Utilities (if applicable).</li> </ul> </li> <li>Certified copy of election results;</li> <li>Copy of the official ballot given to the voters when voting; see example below</li> <li>Provide the name, title and address to where all future correspondence, and distribution payments concerning this tax should be sent.</li> </ul> |
| <b>DEPARTMENT OF REVENUE STEPS:</b> | <ul style="list-style-type: none"> <li>Verify the information provided by the city or county;</li> <li>Send a confirmation letter documenting the effective date of the tax;</li> <li>Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and <ul style="list-style-type: none"> <li>The city/county <u>must return</u> the new/revised completed agreement <u>on or before the 15th day of the month prior</u> to the effective date of any new tax imposed.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                         |
| <b>EFFECTIVE DATE:</b>              | <ul style="list-style-type: none"> <li><b>New Local Sales Tax:</b><br/>Effective on the first day of the second calendar quarter following Department of Revenue notification.</li> <li><b>Extension of Existing Local Sales Tax:</b><br/>Effective on the first day of the first calendar quarter following Department of Revenue notification.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| LOCAL OPTION USE TAX                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REQUIRED STEPS/ DOCUMENTS:</b>   | <ul style="list-style-type: none"> <li>Submit the following by <u>certified</u> mail to the Department of Revenue: <ul style="list-style-type: none"> <li>Original signed ordinance/order that must include: <ul style="list-style-type: none"> <li>City/County* name imposing the tax; and</li> <li>Effective date and expiration date of ordinance/tax.</li> </ul> </li> <li>Certified copy of election results; and</li> <li>Copy of the official ballot given to the voters when voting; see example below</li> </ul> <p>*A city or county may impose the local option use tax if a local sales tax is imposed.</p> <p><b>Local option use tax:</b></p> <ul style="list-style-type: none"> <li>Must be imposed at a rate equal to the rate of the local sales tax in effect;</li> <li>Will automatically be reduced or raised according to the changes in the sales tax rate; and</li> <li>Information must be received 45 days prior to the start of a new quarter.</li> </ul> </li></ul> |
| <b>DEPARTMENT OF REVENUE STEPS:</b> | <ul style="list-style-type: none"> <li>Update the tax rate records for each business with a location within the city or county;</li> <li>Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; <ul style="list-style-type: none"> <li>The city/county <u>must return</u> the new/revised completed agreement <u>on or before the 15th day of the month prior</u> to the effective date of any new tax imposed; and</li> <li>Send a confirmation letter documenting the effective date of the tax.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>EFFECTIVE DATE:</b>              | <ul style="list-style-type: none"> <li><b>New Local Option Use Tax:</b><br/>Effective on the first day of the calendar quarter that begins forty-five (45) days following Department of Revenue notification.</li> <li><b>Extension of Existing Local Use Tax:</b><br/>Effective on the first day of the first calendar quarter following Department of Revenue notification.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## RECENTLY ENACTED TAXES

### DISTRICT TAX

- Submit the following by certified mail to the Department of Revenue:
  - Original signed ordinance/order that must include:
    - ☐ Name of district imposing the tax;
    - ☐ Missouri statute number under which the tax is imposed;
    - ☐ Percentage of increase;
    - ☐ Usage of the revenue; and
    - ☐ Effective date and expiration date of tax;
- Certified copy of election results;
- Copy of the official ballot given to the voters when voting; see example below.
- A map of the State of Missouri, district showing street names and district boundaries;
  - GIS File to be submitted to Department of Revenue
    - ☐ NOTE: The electronic file format PDF, JPEG and other commonly used to transmit documents are not a valid equivalent to a GIS file.
  - For GIS, the state of Missouri is standardized on the ESRI software platform.

**Preferred file formats:**

ESRI Shape file  
ESRI file geodatabase

**Acceptable file format alternatives:**

Geo-referenced AutoCad DWG/DWF  
Microstation Design file  
GeoJSON  
KML

**Preferred map projections:**

UTM NAD83 Zone 15  
NAD 1983 State Plane Missouri (any zone) feet

**Acceptable map projection alternative:**

WGS 1984

**Preferred attributes:**

| Name            | Example                                |
|-----------------|----------------------------------------|
| District Name   | Sample County Fire Protection District |
| County          | Sample                                 |
| Filing Date     | 3-1-2019                               |
| Expiration Date | 3-1-2029                               |

- Maps must be of professional quality and accurately drawn.
- All text must be legible and line work clear.
- Scaled version of an original is acceptable, as long as it is legible.
- Rough sketches or pictorial drawings will not be accepted.
- A map of the district must include:
  - District boundary line distinctly visible against the map background
  - Within and adjacent to the district: label all names of existing street names, roads and highways
  - Preferred within and adjacent to the district:
    - ☐ Parcel IDs of the properties involved
    - ☐ Parcel boundaries
  - If a street is located along the district borders, indicate if the district is on both sides of the street.
- Legal description of the district boundaries (if available).
- List of all cities and counties located in the district;
  - Specify if the city/county is entirely or only partially in the district.
- List of business names, addresses, and Missouri sales tax identification numbers of businesses located in cities and counties that are partially in the district;
  - For districts that are partially located within a city or county be sure to include all possible addresses within the district.

**REQUIRED  
STEPS/  
DOCUMENTS:**

|                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REQUIRED STEPS/ DOCUMENTS:</b><br><b>(Continued)</b> | <ul style="list-style-type: none"> <li>- If a district covers an entire city or county all businesses located within that city or county will be automatically registered in the district.</li> <li>• Indicate if your district overlaps any other districts. Specify any businesses in overlapping areas.</li> <li>• List of district officials (name/ title/telephone number) to be used as a reference.</li> <li>• Provide the name, title, phone number and address to where all future correspondence, phone calls, and distribution payments concerning this tax should be sent.</li> <li>• Notify the Department of Revenue with updates as changes occur.</li> </ul> <p>The district must notify the Department of Revenue of new businesses in the district.</p> |
| <b>DEPARTMENT OF REVENUE STEPS:</b>                     | <ul style="list-style-type: none"> <li>• Verify the information provided by the district;</li> <li>• Send a confirmation letter documenting the effective date of the tax;</li> <li>• Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and <ul style="list-style-type: none"> <li>- The district <u>must return</u> the new/revised completed agreement <u>on or before the 15th day of the month prior</u> to the effective date of any new tax imposed.</li> </ul> </li> </ul>                                                                                                                                                                                                                      |
| <b>EFFECTIVE DATE:</b>                                  | <ul style="list-style-type: none"> <li>• <b>New Local District Tax:</b><br/>Effective on the first day of the second calendar quarter following Department of Revenue notification.</li> <li>• <b>Extension of Existing Local District Tax:</b><br/>Effective on the first day of the first calendar quarter following Department of Revenue notification.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                     |

| ADULT USE MARIJUANA TAX             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REQUIRED STEPS/ DOCUMENTS:</b>   | <ul style="list-style-type: none"> <li>• Submit the following by certified mail to the Department of Revenue: <ul style="list-style-type: none"> <li>- Original signed ordinance/order that must include: <ul style="list-style-type: none"> <li><input type="checkbox"/> City/County name imposing the tax; and tax rate</li> <li><input type="checkbox"/> Effective date and expiration date of ordinance/tax.</li> </ul> </li> </ul> </li> <li>• Certified copy of election results; and</li> <li>• Copy of the official ballot given to the voters when voting; see example below.</li> </ul> |
| <b>DEPARTMENT OF REVENUE STEPS:</b> | <ul style="list-style-type: none"> <li>• Update the tax rate records for each business with a location within the city or county;</li> <li>• Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; <ul style="list-style-type: none"> <li>- The city/county must return the new/revised completed agreement on or before the 15th day of the month prior to the effective date of any new tax imposed; and</li> <li>- Send a confirmation letter documenting the effective date of the tax.</li> </ul> </li> </ul>                 |
| <b>EFFECTIVE DATE:</b>              | <ul style="list-style-type: none"> <li>• <b>New Adult Use Marijuana Tax:</b><br/>Effective on the first day of the second calendar quarter following Department of Revenue notification.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               |

Example Ballot:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
| JUDGES' INITIALS                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| <b>INSTRUCTIONS TO VOTERS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| <ul style="list-style-type: none"><li>-Use only blue or black ink.</li><li>-Fill in the oval next to your choice like this: <input checked="" type="radio"/></li><li>-If you are in favor of any question submitted on this ballot, darken the oval to the left of the word "YES".</li><li>-If you are opposed to any question submitted on this ballot, darken the oval to the left of the word "NO".</li><li>-If you make a mistake return your ballot to receive a new ballot.</li></ul> |  |
| Proposition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
| Shall the city of Example, Missouri be authorized to impose a general sales tax by one-half of one percent (1/2 of 1%) for the purpose of [purpose].                                                                                                                                                                                                                                                                                                                                        |  |
| <input type="radio"/> YES                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| <input type="radio"/> NO                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| Sample                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |



## ANNEXATION – SALES TAX

| <p><b>REQUIRED<br/>STEPS/<br/>DOCUMENTS:</b></p>   | <ul style="list-style-type: none"> <li>Submit the following by <u>certified</u> mail to the Department of Revenue: <ul style="list-style-type: none"> <li>Original signed ordinance/order that must include: <ul style="list-style-type: none"> <li><input type="checkbox"/> Name of City that is annexing the property;</li> <li><input type="checkbox"/> Missouri statute authorizing the annexation;</li> <li><input type="checkbox"/> Legal description of the annexed area; and</li> <li><input type="checkbox"/> The proposed effective date of the annexation.</li> </ul> </li> <li>A map of the State of Missouri detailing the new boundaries of the city or county; <ul style="list-style-type: none"> <li>GIS File to be submitted to Department of Revenue <ul style="list-style-type: none"> <li><input type="checkbox"/> NOTE: The electronic file format PDF, JPEG and other commonly used to transmit documents are not a valid equivalent to a GIS file.</li> </ul> </li> <li>For GIS, the state of Missouri is standardized on the ESRI software platform.</li> </ul> </li> </ul> <p><b><u>Preferred file formats:</u></b><br/> ESRI Shape file<br/> ESRI file geodatabase</p> <p><b><u>Acceptable file format alternatives:</u></b><br/> Geo-referenced AutoCad DWG/DWF<br/> Microstation Design file<br/> GeoJSON<br/> KML</p> <p><b><u>Preferred map projections:</u></b><br/> UTM NAD83 Zone 15<br/> NAD 1983 State Plane Missouri (any zone) feet</p> <p><b><u>Acceptable map projection alternative:</u></b><br/> WGS 1984</p> <p><b><u>Preferred attributes:</u></b></p> <table border="1" data-bbox="415 940 1144 1203"> <thead> <tr> <th>Name</th><th>Example</th></tr> </thead> <tbody> <tr> <td>City Name</td><td>Sample</td></tr> <tr> <td>County</td><td>Sample</td></tr> <tr> <td>Filing Date</td><td>3-1-2019</td></tr> <tr> <td>Expiration Date</td><td>3-1-2029</td></tr> </tbody> </table> <ul style="list-style-type: none"> <li>Maps must be of professional quality and accurately drawn.</li> <li>All text must be legible and line work clear.</li> <li>Scaled version of an original is acceptable, as long as it is legible.</li> <li>Rough sketches or pictorial drawings will not be accepted.</li> <li>A map of the district must include: <ul style="list-style-type: none"> <li>District boundary line distinctly visible against the map background</li> <li>Within and adjacent to the district: label all names of existing street names, roads and highways</li> <li>Preferred within and adjacent to the city: <ul style="list-style-type: none"> <li><input type="checkbox"/> Parcel IDs of the properties involved</li> <li><input type="checkbox"/> Parcel boundaries</li> </ul> </li> </ul> </li> <li>List of businesses located within the newly annexed area, including addresses and Missouri sales tax identification numbers;</li> <li>Notification of annexations for cities in St. Louis County must also include a population count.</li> </ul> </li></ul> | Name | Example | City Name | Sample | County | Sample | Filing Date | 3-1-2019 | Expiration Date | 3-1-2029 |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|-----------|--------|--------|--------|-------------|----------|-----------------|----------|
| Name                                               | Example                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |         |           |        |        |        |             |          |                 |          |
| City Name                                          | Sample                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |         |           |        |        |        |             |          |                 |          |
| County                                             | Sample                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |         |           |        |        |        |             |          |                 |          |
| Filing Date                                        | 3-1-2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |         |           |        |        |        |             |          |                 |          |
| Expiration Date                                    | 3-1-2029                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |         |           |        |        |        |             |          |                 |          |
| <p><b>DEPARTMENT<br/>OF REVENUE<br/>STEPS:</b></p> | <ul style="list-style-type: none"> <li>Send written confirmation of the effective date of the change to the person who notified the Department.</li> <li>Issue a new sales tax license to each annexed business reflecting that it is now within the city limits.</li> <li>Notify annexed businesses of any rate change as a result of the annexation.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |         |           |        |        |        |             |          |                 |          |
| <p><b>EFFECTIVE<br/>DATE:</b></p>                  | <ul style="list-style-type: none"> <li><b>New Tax Rates for Annexed Businesses:</b><br/> Per <a href="#">Statute 32.310.7 RSMo</a>, the tax will be effective on the first day of a calendar quarter after one hundred twenty days' notice to sellers.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |         |           |        |        |        |             |          |                 |          |



## TAX DISTRIBUTION

### IMPACT

Each business location is assigned a city code (if the business is inside city limits), a county code to identify the correct sales tax rate, and a code that represents all applicable districts.

- One percent of all local tax money is deposited to the State's General Revenue Fund for collection costs.
- All local sales/use or district tax collected by the Department of Revenue is distributed by the 10th day of the month following the month in which the tax return is processed.
- Various factors such as a business' filing frequency and due dates will affect the size of each distribution.

Providing better service with less expense to cities and counties, the Department of Revenue sends sales, use, and district tax distribution monies via Automated Clearing House (ACH) transfer. In the event a bank is a nonparticipating bank (cannot accept the ACH transfer), a letter must be provided from the non-participating bank indicating such. Under these circumstances, the Department of Revenue will wire transfer sales, use, and district tax distribution monies.

Each month, transactions occur which will impact local distribution. These transactions may positively or negatively effect distribution, as illustrated in the chart below:

| RESULTS IN:                  | TRANSACTIONS:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>POSITIVE DISTRIBUTION</b> | <ul style="list-style-type: none"> <li>• Original or amended sales/use tax return(s) from taxpayer;</li> <li>• Payment of balance due submitted from a return or delinquent account;</li> <li>• Bond applied to a return or delinquent account;</li> <li>• Amended return filed to correct an invalid location (Example: Location moved from outside to inside city limits);</li> <li>• Tax returns processed as a result of audit findings, resulting in an additional amount due; or</li> <li>• Amended return filed to change previously reported use tax to sales tax.</li> </ul>   |
| <b>NEGATIVE DISTRIBUTION</b> | <ul style="list-style-type: none"> <li>• Amended return filed:                             <ul style="list-style-type: none"> <li>- With valid exemption claims (i.e. farmers, resale, manufacturer);</li> <li>- For sales to non-profit organizations;</li> <li>- Correcting an invalid location (location inside city moved to outside or another city); or</li> <li>- To change sales tax to use tax.</li> </ul> </li> <li>• Return processed as a result of audit findings, resulting in a refund.</li> <li>• Statutorily imposed fines against a political subdivision.</li> </ul> |

### ANNUAL POLITICAL SUBDIVISION FINANCIAL REPORT FILING AND FINES

[Section 105.145, RSMo](#), requires certain political subdivisions to file a financial report with the State Auditor's office in compliance with [15 CSR 40-3.030](#). Effective August 28, 2017, the State Auditor's Office must notify the Missouri Department of Revenue if a political subdivision fails to file a timely financial statement with their office. Failure to timely file a financial statement with the State Auditor's Office may subject the political subdivision to a fine of **\$500 per day**. The Department will collect the fine authorized under this statute by offsetting any sales or use tax distributions due to the political subdivision.

## TAX DISTRIBUTION

### DISTRIBUTION FLOW CHART

- Retailers/businesses are required to file sales/use tax returns monthly, quarterly, or on an annual basis, depending on the amount of tax collected and remitted.
- Effective January 1, 2022 all returns are due on or by the last day of the following month. When the due date falls on a Saturday, Sunday or state of Missouri holiday, the return is due the next business day.

The following example demonstrates how due date's impact distribution:

- December returns are due from taxpayers by January 31st with the majority of returns received and processed by the Department of Revenue in February for March distribution.

The following chart illustrates the distribution process:

| TAX COLLECTED BY RETAILERS    |                                   |                             | DUE DATE TO DOR | MONEY RECEIVED AND PROCESSED BY DOR | DISTRIBUTION TO CITIES AND COUNTIES |
|-------------------------------|-----------------------------------|-----------------------------|-----------------|-------------------------------------|-------------------------------------|
| MONTHLY REPORTING             | QUARTERLY REPORTING               | ANNUAL REPORTING            |                 |                                     |                                     |
| (TAXABLE SALES OVER \$12,500) | (TAXABLE SALES \$375 TO \$12,500) | (TAXABLE SALES UNDER \$375) |                 |                                     |                                     |
| JAN                           | 1ST QUARTER                       | ANNUAL FILER                | FEB 28          | MAR                                 | APR                                 |
| FEB                           |                                   |                             | MAR 31          | APR                                 | MAY                                 |
| MAR                           |                                   |                             | APR 30          | MAY                                 | JUNE                                |
| APR                           | 2ND QUARTER                       |                             | MAY 31          | JUNE                                | JULY                                |
| MAY                           |                                   |                             | JUN 30          | JULY                                | AUG                                 |
| JUNE                          |                                   |                             | JUL 31          | AUG                                 | SEPT                                |
| JULY                          | 3RD QUARTER                       |                             | AUG 31          | SEPT                                | OCT                                 |
| AUG                           |                                   |                             | SEP 30          | OCT                                 | NOV                                 |
| SEPT                          |                                   |                             | OCT 31          | NOV                                 | DEC                                 |
| OCT                           | 4TH QUARTER                       |                             | NOV 30          | DEC                                 | JAN                                 |
| NOV                           |                                   |                             | DEC 31          | JAN                                 | FEB                                 |
| DEC                           |                                   |                             | JAN 31          | FEB                                 | MAR                                 |

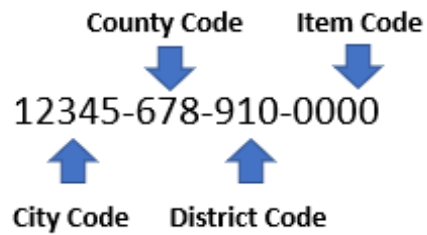
## DISTRIBUTION TERMS

- **Political Subdivision:** a city, county, or district with a unique taxing jurisdiction.
- **Political Subdivision Number/Code:** Each political subdivision that has had a tax imposed will have a unique 8-digit code assigned for their distribution account. This account is separate from any account with a MOID. The political subdivision numbers for districts will include letters.
- **MOID:** The 8-digit Missouri tax identification number issued by the Missouri Department of Revenue. A business uses their unique MOID when filing sale and use tax returns.
- **Sales Tax:** A tax imposed on the purchase price of tangible personal property and certain taxable services sold at retail in the State of Missouri.
- **Use Tax:**
  - o **Vendor's Use Tax:** Tax on sales made by out-of-state vendors where goods are shipped into Missouri and vendor has no physical presence within the state of Missouri.
  - o **Consumer's Use Tax:** Tax on the storage, use, or consumption of tangible personal property in the State of Missouri where tax was not paid on the purchase of the items. A purchaser is required to file a use tax return if the cumulative purchases subject to tax exceed \$2,000 in a calendar year.
- **Distribution:** Money received by a county/city/district that reflects the local sales and use tax collections by businesses on behalf of the political subdivision for the month.
- **Distribution Period:** A distribution period reflects all posted and adjusted sales and use tax returns during that month. At the first of each month the Department will distribute local taxes collected back to the applicable political subdivision for the prior month's distribution period.
  - o Example: January 2024 Distribution period includes returns posted with payment and any return adjustments made during the period of January 1 through January 31, 2024. Distribution of local taxes collected during this period would be completed by February 7, 2024.
- **Jurisdiction Code:** The 15-digit code that identifies the county, city, district, and item code for a location. The first five digits designate the city, the next three digits represent the county, then the next three will indicate applicable districts, and the last four are the item code. If the city code is 00000, this indicates the location is not in an incorporated city limit. You may access the Department's website to find a full list of political subdivisions and their corresponding jurisdiction codes, [Sales/Use Tax Rate Tables](#). Below is a full list of applicable item tax codes.

| Item Taxes                    | Codes |
|-------------------------------|-------|
| Sales/Use Tax                 | 0000  |
| Marketplace Facilitator (MPF) | 0010  |
| Food Tax                      | 1001  |
| Food Tax - (MPF)              | 1011  |
| Lamar Heights Food            | 1501  |
| Branson Food/Drink            | 1502  |
| Textbook                      | 2001  |
| Textbook - (MPF)              | 2011  |
| Instate MV Leasing            | 2100  |
| Out of State MV Leasing       | 2101  |

| Item Taxes                              | Codes |
|-----------------------------------------|-------|
| Motor Vehicle Sales                     | 2102  |
| Motor Vehicle Non-Missouri Dealer Sales | 2103  |
| Out of State MV Leasing - (MPF)         | 2111  |
| Battery Manufacturing                   | 3001  |
| Jet Fuel                                | 3100  |
| Jet Fuel - (MPF)                        | 3110  |
| Domestic Utility                        | 3200  |
| Branson Tourism Hotel Exemption         | 7001  |
| Branson Tourism Utility Exemption       | 7002  |
| Adult Use Marijuana - STACKING          | 7003  |
| ADULT Use Marijuana - NON-STACKING      | 7004  |

#### Jurisdiction Code Example



- **Site Code:** The number associated with a location of a business when it is registered. Every location that a business registers will have its own site code. This is a 4-digit number.
- **ACH Transfer Agreement for Local Political Subdivisions, Form 5507:** This form will need to be completed each time a new tax type is imposed in order for distribution payments to be sent to a political subdivision via ACH transfer instead of by check in the mail. Each tax type will need to have its own form sent into the Department of Revenue along with a voided check or letter from the bank. PDF of document can be sent via email to [LocalGov@dor.mo.gov](mailto:LocalGov@dor.mo.gov).

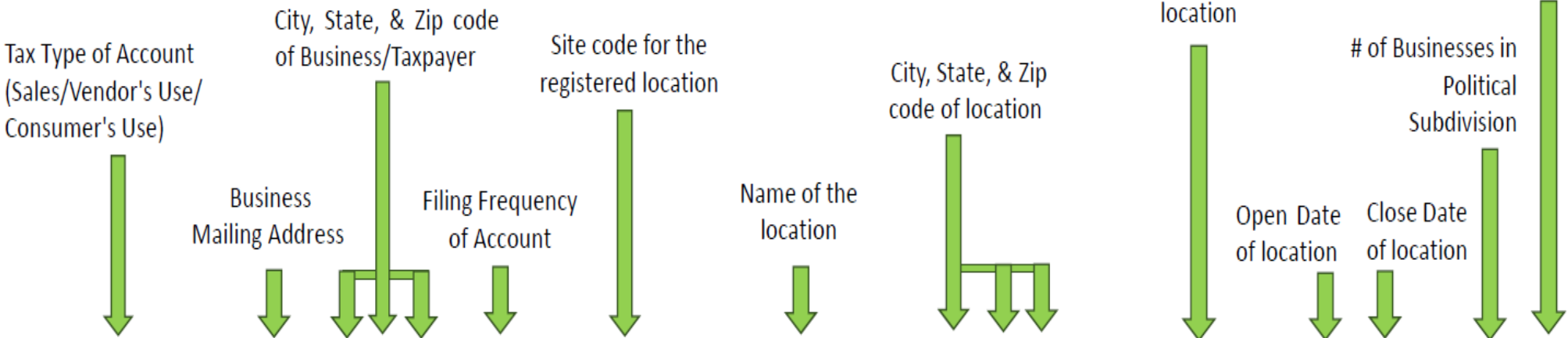
## DISTRIBUTION DETAILED REPORTS

- **Distribution Reports:** There are three free secure reports available to those who create a Government User account with the Department for distribution. The reports can be viewed on the Secure Reports tab within MyTax Missouri.
  - o **Political Subdivision Sales and Use Tax History Detail:** Displays a political subdivisions distribution for a specific date range.
  - o **Sales and Use Financial Details:** Displays all active sales and use tax accounts for a specific political subdivision and the amount of local tax distributed from that business to the political subdivision.
  - o **Sales and Use Tax Business Listing for a Political Subdivision:** Displays all active sales and use location accounts for a specific political subdivision. List will be for accounts that were active any time during a specific date range.
- **Request For Information or Audit of Local Sales and Use Tax Records, Form 4379:** This form will need to be completed to designate individuals authorized to access/change secure information for the political subdivision. Only individuals submitted on this form will be able to speak to the Department regarding secure information. This form must be submitted annually and will expire on the last day of the year. The form is only valid with an authorized signature. PDF of document can be sent via email to [LocalGov@dor.mo.gov](mailto:LocalGov@dor.mo.gov).
  - o **Forms can be obtained at the Department Website:** [dor.mo.gov/forms](http://dor.mo.gov/forms)
- **Authorized Signature:** Individuals who can sign documents to authorize others and communicate with the Department on confidential information. Election results or recent meeting minutes can be submitted to show current authorized signatures.
  - o **County:** Presiding Commissioner
  - o **City:** Mayor, Chairperson, or City Administrator
  - o **District:** Board of Director Member
- **MyTax Portal Distribution Account:** Authorized individuals can create a 'Government User' account type at [MyTax.mo.gov](http://MyTax.mo.gov) to receive access to online secure distribution reports. The User ID, which is created when registering at [MyTax.mo.gov](http://MyTax.mo.gov), should be included on the submitted Form 4379. A 'Government User' account type can only be used for a single political subdivision. The account must have the name of the individual on the Form 4379. A distribution account is separate from the account(s) in which political subdivisions report their withholding tax, sales, or use tax.
- **Authorized Access:** A person must be authorized for the political subdivision to perform the following actions:
  - o Request changes to mailing address on the distribution account.
  - o Request emailed copies of distribution notices.
  - o Request emailed secure reports.
  - o Request removal of authorization for an individual on the account.
  - o Request audit confirmation for political subdivisions with only 6 businesses or less.
  - o Requests to have business' registration corrected or returns retroactively amended.

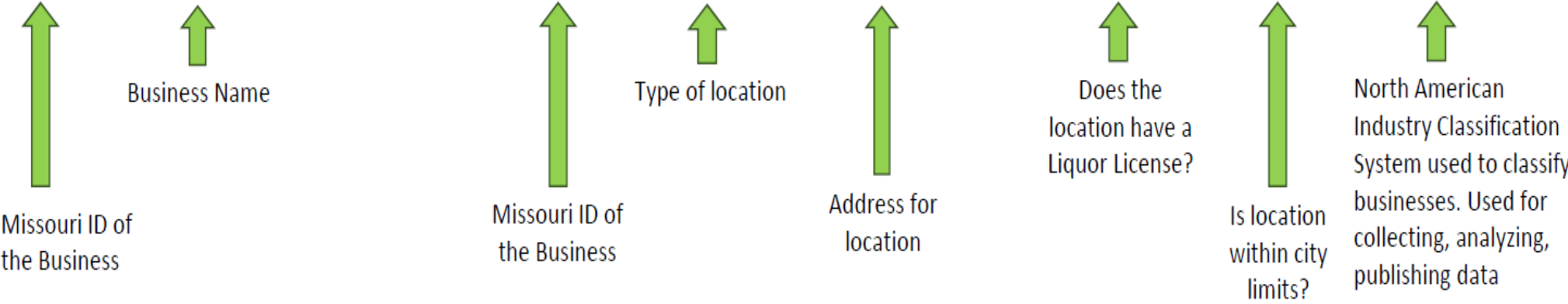
### Confidentiality

The reports, attachments, e-mails, or written correspondence you will receive contains confidential information. All persons are subject to the provisions of [Section 32.057, RSMo](#). Authorized individuals can only access the information in performing their official duties related to the administration of the tax and cannot disclose this information to the public, any media source, or any other official who is not authorized to receive.

# How to Read a Business List Report



| ConsolAcctID2  | ConsolAccountType | ConsolAcctName     | LocAcctAddr2           | ConsolAcct1 | ConsolAcct1 | ConsolAcctP | ConsolAcct1 | ConsolAcctID | SiteCode | LocationAccountType      | LocAcctName     | LocAcctAddr1    | LocAcctCity | LocAcctState | LocAcctPostal | LocationLiquor | JurisdictionCode  | CityLimit | LocationOpen | LocationClose | NaicsCode  | Textbox64 | Textbox67 |
|----------------|-------------------|--------------------|------------------------|-------------|-------------|-------------|-------------|--------------|----------|--------------------------|-----------------|-----------------|-------------|--------------|---------------|----------------|-------------------|-----------|--------------|---------------|------------|-----------|-----------|
| MOID: 32345678 | SALES             | STORE 1            | 311 HIGH ST            | SHOWME      | MO          | 69999-4891  | MONTHLY     | MOID: 323456 | 2        | SALES LOCATION           | STORE 1         | 311 HIGH ST     | SHOWME      | MO           | 69999-4891    | No             | 99999-333-000-000 | Yes       | 4/1/2012     |               | 448190 - C | 14,833    | 22,600    |
| MOID: 43456789 | SALES             | STEAK HOUSE        | PO BOX 1               | SHOWME      | MO          | 69998-4000  | MONTHLY     | MOID: 434567 | 1        | SALES LOCATION           | STEAK HOUSE     | 2513 OLD 63 S   | SHOWME      | MO           | 69998-4000    | No             | 99999-333-000-000 | Yes       | 5/10/2010    |               | 722513 - L | 14,833    | 22,600    |
| MOID: 43456789 | SALES             | STEAK HOUSE        | PO BOX 1               | SHOWME      | MO          | 69998-4000  | MONTHLY     | MOID: 434567 | 3        | SALES LOCATION           | STEAK HOUSE     | 3103 W MAIN S   | SHOWME      | MO           | 69998-4000    | No             | 99999-333-002-000 | Yes       | 4/15/2011    |               | 722513 - L | 14,833    | 22,600    |
| MOID: 31111111 | SALES             | BANK 2             | 2527 RAMON (SAN RAMON) | CA          |             | 94583-4213  | MONTHLY     | MOID: 311111 | 73       | MOTOR VEHICLE LEASING    | BANK 2          | MV LEASING      | SHOWME      | MO           | 55554         | No             | 99999-333-000-210 | Yes       | 6/1/2011     |               | 522110 - C | 14,833    | 22,600    |
| MOID: 42222222 | SALES             | PARTY SUPPLY       | 200 HAPPY LN           | SHOWME      | MO          | 69998-4000  | ANNUAL      | MOID: 422222 | 1        | SALES LOCATION           | PARTY SUPPLY    | 200 HAPPY LN    | SHOWME      | MO           | 69998-4008    | No             | 99999-333-000-100 | Yes       | 1/1/2013     |               | 445292 - C | 14,833    | 22,600    |
| MOID: 32121212 | SALES             | SUPPLY STORE       | 2455 FERRY             | ATLANTA     | GA          | 30339-6444  | MONTHLY     | MOID: 321212 | 781      | DOMESTIC UTILITIES LOCAT | SUPPLY STORE    | DOMESTIC        | SHOWME      | MO           | 55555         | No             | 99999-333-000-320 | Yes       | 4/1/2007     |               | 444110 - H | 14,833    | 22,600    |
| MOID: 32121212 | SALES             | SUPPLY STORE       | 2455 FERRY             | ATLANTA     | GA          | 30339-6444  | MONTHLY     | MOID: 321212 | 1        | SALES LOCATION           | SUPPLY STORE    | 3215 KERRY LN   | SHOWME      | MO           | 77777-0029    | No             | 99999-333-000-000 | Yes       | 4/11/1996    |               | 444110 - H | 14,833    | 22,600    |
| MOID: 32121212 | SALES             | SUPPLY STORE       |                        | ATLANTA     | GA          | 30339-6444  | MONTHLY     | MOID: 321212 | 1        | SALES LOCATION           | SUPPLY STORE    | 3215 KERRY LN   | SHOWME      | MO           | 77777-0029    | No             | 99999-333-000-100 | Yes       | 1/1/2001     |               | 444110 - H | 14,833    | 22,600    |
| MOID: 44242424 | SALES             | GAS SERVICE STATIC | PO BOX 8               | DORAL       | FL          | 33178-2980  | MONTHLY     | MOID: 442424 | 215      | JET FUEL SALES LOCATION  | GAS SERVICE STA | JET FUEL        | SHOWME      | MO           | 55555         | No             | 99999-333-000-310 | Yes       | 3/1/1997     |               | 425120 - V | 14,833    | 22,600    |
| MOID: 44242424 | SALES             | GAS SERVICE STATIC | PO BOX 8               | DORAL       | FL          | 33178-2980  | MONTHLY     | MOID: 442424 | 5        | SALES LOCATION           | GAS SERVICE STA | ---             | SHOWME      | MO           | 55555         | No             | 99999-333-000-000 | Yes       | 10/1/1992    |               | 425120 - V | 14,833    | 22,600    |
| MOID: 39999999 | CONSUMERS USE     | TV STATION         | PO BOX 18              | GOTHAM      | MO          | 77777-0029  | ANNUAL      | MOID: 399999 | 2        | BUSINESS CONSUMERS USE   | TV STATION      | CONSUMERS USE   | GOTHAM      | MO           | 55554         | No             | 99999-333-015-000 | Yes       | 4/1/2016     |               | 515120 - T | 14,833    | 22,600    |
| MOID: 48888888 | CONSUMERS USE     | CHILDREN CLOTHIN   | 50 MAIN ST             | SECAUCUS    | NJ          | 07094-3668  | MONTHLY     | MOID: 488888 | 560      | BUSINESS CONSUMERS USE   | CHILDREN CLOTH  | CONSUMERS USE   | SHOWME      | MO           | 55558         | No             | 99999-333-000-000 | Yes       | 8/11/2004    |               | 448130 - C | 14,833    | 22,600    |
| MOID: 35555555 | CONSUMERS USE     | PET CLINIC         | 230 E                  | EAGLE       | ID          | 83616       | QUARTERLY   | MOID: 355555 | 7        | BUSINESS CONSUMERS USE   | PET CLINIC      | 230 E RIVERVIEW | EAGLE       | ID           | 83616         | No             | 99999-333-000-000 | Yes       | 7/1/2020     |               | 541940 - V | 14,833    | 22,600    |
| MOID: 30000000 | VENDORS USE       | CLOTHING STORE     |                        | FORT MYER   | FL          | 33966-1206  | MONTHLY     | MOID: 300000 | 1135     | VENDORS USE LOCATION     | CLOTHING STORE  | 11215 METRO     | FORT MYERS  | FL           | 33966-1206    | No             | 99999-333-007-000 | Yes       | 11/1/2021    | 3/31/2032     | 454110 - E | 14,833    | 22,600    |
| MOID: 30000000 | VENDORS USE       | CLOTHING STORE     | 11215 METRO            | FORT MYER   | FL          | 33966-1206  | MONTHLY     | MOID: 300000 | 1273     | VENDORS USE LOCATION     | CLOTHING STORE  | 11215 METRO     | FORT MYERS  | FL           | 33966-1206    | No             | 99999-333-000-000 | Yes       | 7/1/2022     |               | 454110 - E | 14,833    | 22,600    |
| MOID: 32121212 | VENDORS USE       | SUPPLY STORE       | 2455 FERRY             | ATLANTA     | GA          | 30339-6444  | MONTHLY     | MOID: 321212 | 973      | VENDORS USE LOCATION     | SUPPLY STORE    | VENDORS         | SHOWME      | MO           | 65218-0001    | No             | 99999-333-000-000 | Yes       | 1/1/2015     |               | 444110 - H | 14,833    | 22,600    |





## How to Read a Financial Detail Report

Political  
Subdivision  
Code

Missouri ID  
of Business

Name of  
Business

Site Code of the  
location that has  
taxable sales in this  
political subdivision

The Sales or Use Tax  
return period the  
Business is reporting

The total Sales or  
Use Tax  
Distribution for  
that Business for  
that Tax Type

Total Distribution  
of Tax Type. If  
multiple tax types  
then there will be  
a separate total  
for each

| PSCode         | TaxSubType1                 | AccountID      | AccountName          | JurisdictionCode   | SiteCode | Distributi | AccountPeriod | Amount      | NaicsCode | Naics                             | Amount1     | TaxSubType            | Amount2     |
|----------------|-----------------------------|----------------|----------------------|--------------------|----------|------------|---------------|-------------|-----------|-----------------------------------|-------------|-----------------------|-------------|
| 98761 - SAMPLE | 200 - CITY                  | MOID: 77788899 | CLOTHING STORE       | 98761-300-003-0000 | 11       | Mar-99     | 9/30/2022     | \$100.00    | 448150    | CLOTHING ACCESSORIES STORES       | \$1,100.05  | 200 - CITY Total      | \$20,881.10 |
| 98761 - SAMPLE | 200 - CITY                  | MOID: 77788899 | CLOTHING STORE       | 98761-300-003-0000 | 11       | Mar-99     | 4/30/2024     | \$1,000.05  | 448150    | CLOTHING ACCESSORIES STORES       | \$1,100.05  | 200 - CITY Total      | \$20,881.10 |
| 98761 - SAMPLE | 215 - CITY PUBLIC MASS TRAN | MOID: 77788899 | CLOTHING STORE       | 98761-300-003-0000 | 11       | Mar-99     | 9/30/2022     | \$50.00     | 448150    | CLOTHING ACCESSORIES STORES       | \$550.03    | 215 - CITY PUBLIC MA  | \$10,440.56 |
| 98761 - SAMPLE | 215 - CITY PUBLIC MASS TRAN | MOID: 77788899 | CLOTHING STORE       | 98761-300-003-0000 | 11       | Mar-99     | 4/30/2024     | \$500.03    | 448150    | CLOTHING ACCESSORIES STORES       | \$550.03    | 215 - CITY PUBLIC MA  | \$10,440.56 |
| 98761 - SAMPLE | 200 - CITY                  | MOID: 55566678 | RESTAURANT           | 98761-300-000-0000 | 8        | Mar-99     | 1/31/2021     | \$40.50     | 722511    | FULL-SERVICE RESTAURANTS          | \$690.50    | 200 - CITY Total      | \$20,881.10 |
| 98761 - SAMPLE | 200 - CITY                  | MOID: 55566678 | RESTAURANT           | 98761-300-001-0000 | 447      | Mar-99     | 1/31/2021     | \$650.00    | 722511    | FULL-SERVICE RESTAURANTS          | \$690.50    | 200 - CITY Total      | \$20,881.10 |
| 98761 - SAMPLE | 215 - CITY PUBLIC MASS TRAN | MOID: 55566678 | RESTAURANT           | 98761-300-000-0000 | 8        | Mar-99     | 1/31/2021     | \$20.25     | 722511    | FULL-SERVICE RESTAURANTS          | \$345.25    | 215 - CITY PUBLIC MA  | \$10,440.56 |
| 98761 - SAMPLE | 215 - CITY PUBLIC MASS TRAN | MOID: 55566678 | RESTAURANT           | 98761-300-001-0000 | 447      | Mar-99     | 1/31/2021     | \$325.00    | 722511    | FULL-SERVICE RESTAURANTS          | \$345.25    | 215 - CITY PUBLIC MA  | \$10,440.56 |
| 98761 - SAMPLE | 200 - CITY                  | MOID: 42356789 | LOCAL SMALL BUSINESS | 98761-300-003-0000 | 209      | Mar-99     | 2/29/2024     | \$8,000.00  |           |                                   | \$8,650.00  | 200 - CITY Total      | \$20,881.10 |
| 98761 - SAMPLE | 200 - CITY                  | MOID: 42356789 | LOCAL SMALL BUSINESS | 98761-300-003-1001 | 209      | Mar-99     | 2/29/2024     | \$650.00    |           |                                   | \$8,650.00  | 200 - CITY Total      | \$20,881.10 |
| 98761 - SAMPLE | 215 - CITY PUBLIC MASS TRAN | MOID: 42356789 | LOCAL SMALL BUSINESS | 98761-300-003-0000 | 209      | Mar-99     | 2/29/2024     | \$4,000.00  |           |                                   | \$4,325.00  | 215 - CITY PUBLIC MA  | \$10,440.56 |
| 98761 - SAMPLE | 215 - CITY PUBLIC MASS TRAN | MOID: 42356789 | LOCAL SMALL BUSINESS | 98761-300-003-1001 | 209      | Mar-99     | 2/29/2024     | \$325.00    |           |                                   | \$4,325.00  | 215 - CITY PUBLIC MA  | \$10,440.56 |
| 98761 - SAMPLE | 470 - AMJ City Tax          | MOID: 33333333 | CANNABIS STORE       | 98761-300-001-7003 | 1        | Mar-99     | 4/30/2024     | \$30,000.59 | 453998    | ALL OTHER MISCELLANEOUS STORE RET | \$30,000.59 | 470 - AMJ City Tax To | \$30,000.59 |

Tax type of  
distribution

County    Item Code  
99999-333-002-1001  
City      District

Jurisdiction Code

The  
Distribution  
period that the  
Sales or Use Tax  
was received

The amount of  
Sales or Use Tax  
Distribution  
received for that  
line of the report

North American Industry  
Classification System  
used to classify  
businesses. Used for  
collecting, analyzing,  
publishing data

Tax Type



## How to Read a Political Subdivision Sales and Use Tax Report

Interest appearing  
after December is  
for the July through  
December period.  
Interest that  
appears after June  
is for the January  
through June  
period.\*

Distribution  
Month

Political Subdivision Name,  
Tax Type, & Tax Rate

Year of  
Distribution

Distribution  
Received for the  
Specific Month

Cumulative Distribution  
for the Year

| DistMonth | PSNameTaxTypeTaxRate                                         | DistributionYear | PSMonthlyDist  | PSYearlyDistTotal |
|-----------|--------------------------------------------------------------|------------------|----------------|-------------------|
| January   | -                                                            | 2022             | \$0.00         | \$0.00            |
| January   | -                                                            | 2023             | \$0.00         | \$0.00            |
| January   | EXAMPLE CITY - 200 - CITY 1.0000%                            | 2022             | \$2,203,444.22 | \$41,289,217.36   |
| January   | EXAMPLE CITY - 200 - CITY 1.0000%                            | 2023             | \$2,522,500.78 | \$6,842,450.32    |
| January   | EXAMPLE CITY - 215 - CITY PUBLIC MASS TRANSPORTATION 0.5000% | 2022             | \$1,101,722.11 | \$15,585,657.78   |
| January   | EXAMPLE CITY - 215 - CITY PUBLIC MASS TRANSPORTATION 0.5000% | 2023             | \$1,261,250.39 | \$4,411,630.12    |
| December  | -                                                            | 2022             | \$0.00         | \$0.00            |
| December  | -                                                            | 2023             | \$0.00         | \$0.00            |
| December  | EXAMPLE CITY - 200 - CITY 1.0000%                            | 2022             | \$2,775,534.98 | \$41,289,217.36   |
| December  | EXAMPLE CITY - 200 - CITY 1.0000%                            | 2023             | \$0.00         | \$6,842,450.32    |
| December  | EXAMPLE CITY - 215 - CITY PUBLIC MASS TRANSPORTATION 0.5000% | 2022             | \$1,387,768.64 | \$15,585,657.78   |
| December  | EXAMPLE CITY - 215 - CITY PUBLIC MASS TRANSPORTATION 0.5000% | 2023             | \$0.00         | \$4,411,630.12    |
| Interest  | -                                                            | 2022             | \$0.00         | \$0.00            |
| Interest  | -                                                            | 2023             | \$0.00         | \$0.00            |
| Interest  | EXAMPLE CITY - 200 - CITY 1.0000%                            | 2022             | \$30.48        | \$41,289,217.36   |
| Interest  | EXAMPLE CITY - 200 - CITY 1.0000%                            | 2023             | \$0.00         | \$6,842,450.32    |
| Interest  | EXAMPLE CITY - 215 - CITY PUBLIC MASS TRANSPORTATION 0.5000% | 2022             | \$15.24        | \$14,646,316.43   |
| Interest  | EXAMPLE CITY - 215 - CITY PUBLIC MASS TRANSPORTATION 0.5000% | 2023             | \$0.00         | \$4,411,630.12    |

\*For more information on interest for distribution please visit  
<https://dor.mo.gov/taxation/business/tax-types/sales-use/local-interest-distribution.html>

\*\* Example report date range  
 12/1/2022 through 1/31/2023

## TAX DISTRIBUTION

### STATE TAX AND FEE DISTRIBUTION

The Department of Revenue distributes a portion of three state taxes or fees to cities and counties, on a monthly basis, generally by the 20th of each month. County mileage and land valuation figures are updated on a yearly basis.

- The Department of Revenue's actual costs of collection, not to exceed three (3) percent of the particular tax or fee collected, is deducted prior to making distributions to the state road fund, cities, and counties.

| MOTOR VEHICLE SALES TAX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | MOTOR FUEL TAX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | MOTOR VEHICLE FEE INCREASE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>50% of all proceeds from the 3% state sales tax on motor vehicles, trailers, motorcycles, mopeds, and motor-tricycles is dedicated to highway and transportation use and is apportioned between cities, counties, and the state as follows: <ul style="list-style-type: none"> <li>10% to counties with allocation based 50% on road mileage and 50% on rural land valuation;</li> <li>15% to cities with allocation based on population from the last federal decennial census;</li> <li>2% to the state transportation fund; and</li> <li>73% to the state road fund.</li> </ul> </li> <li>The remaining 50% of the 3% state sales tax on motor vehicles is distributed to the state road bond fund.</li> </ul> | <ul style="list-style-type: none"> <li>Each city and county receives a distribution of the state fuel tax. Net proceeds of the tax are apportioned between counties, cities and the state as follows: <ul style="list-style-type: none"> <li>10% to counties;</li> <li>15% to cities; and</li> <li>75% to the state road fund.</li> </ul> </li> <li>Effective July 1, 1994, an additional 5% of any increased tax rate is deposited to the County Aid Road Trust (CART) Fund, with 5% of the additional 5% distributed to St. Louis City.</li> <li>Cities receive their distribution of the state fuel tax based on population from the last federal decennial census.</li> <li>Counties receive their distribution of the state fuel tax based 50% on county road mileage and 50% on rural land valuation.</li> </ul> | <ul style="list-style-type: none"> <li>Each city and county receives a distribution from the increased state motor vehicle fees. These fees are state license fees and taxes on motor vehicles, trailers, motorcycles, mopeds, and motor tricycles that have been increased by law since 1979. The amount distributed is: <ul style="list-style-type: none"> <li>10% to counties;</li> <li>15% to cities; and</li> <li>75% to the state road fund.</li> </ul> </li> <li>Cities receive their distribution of the increased fees based on population from the last federal decennial census.</li> <li>Counties receive their distribution of the increased fees based 50% on county road mileage and 50% on rural land valuation.</li> </ul> |

### ST. LOUIS COUNTY CIGARETTE TAX

The Department of Revenue distributes the cigarette tax collected on sales of St. Louis County cigarette stamps on a monthly basis, generally by the 15th of each month.

The Department of Revenue receives a collection fee of one (1) percent of the amount collected which is deducted prior to making the distribution to St. Louis County and the cities in St. Louis County.

| ST. LOUIS COUNTY CIGARETTE TAX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Each city in St. Louis County and St. Louis County receives a distribution of the St. Louis County Cigarette Tax.</p> <ul style="list-style-type: none"> <li>St. Louis County receives its distribution based upon the percentage ratio that the population of the unincorporated area of the county bears to the total population of the county as shown on the latest federal decennial census.</li> <li>Each city, town or village in St. Louis County receives their distribution based upon the percentage ratio their population bears to the total population of the incorporated area of the county, as shown on the latest federal decennial census.</li> </ul> |

## TAX DISTRIBUTION

| <b>ANNEXATION OR CENSUS – MOTOR VEHICLE SALES TAX, MOTOR FUEL TAX, MOTOR VEHICLE FEE INCREASE, AND ST. LOUIS COUNTY CIGARETTE TAX</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REQUIRED STEPS/ DOCUMENTS:</b>                                                                                                     | <p><b>Submit the following to the Department of Revenue:</b></p> <ul style="list-style-type: none"> <li>• A certified copy of the annexation or consolidation election results or a certified copy of the ordinance approving the annexation or consolidation; and</li> <li>• Official written notification from the United States Census Bureau of the amount of population in the area annexed or consolidated and which political subdivision(s) lost population through annexation or consolidation.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>EFFECTIVE DATE:</b>                                                                                                                | <p><b>When changes take effect due to annexations:</b></p> <ul style="list-style-type: none"> <li>• If Department of Revenue receives notification before the fifteenth of the month, the new population will be used in the next distribution.</li> <li>• If notification is received after the fifteenth of the month, the new population will be used beginning with the second distribution following receipt of notification by the Department.</li> </ul> <p><b>When changes take effect due to decennial census:</b></p> <ul style="list-style-type: none"> <li>• If initial certification is received by the director prior to the first day of July, the census results shall be used for distributions made on or after January first of the next year.</li> <li>• If initial certification is received on or after the first day of July, the census results shall be used for distributions made on or after July first of the next year.</li> </ul> |

For questions regarding the distribution of motor vehicle sales tax, motor fuel tax, and motor vehicle fee increase contact:  
**Telephone: (573) 751-5158 E-mail: [excise@dor.mo.gov](mailto:excise@dor.mo.gov)**

### **FINANCIAL INSTITUTION TAX**

Annually, banks and other financial institutions pay a 4.48% tax on net income to the Department of Revenue.

Pursuant to [Sections 148.080 and 148.670, RSMo](#), the total amount of tax collected, less a two percent collection fee, is returned to the county treasurer of the county in which the financial institution is located. A statement of the exact amount due each political subdivision of the county is submitted with this payment. Political subdivision includes any sewer, fire, library, or ambulance district etc. that had a property tax rate levy.

A “group combo” is the specific combination of political subdivisions in which each financial institution is located. The amount due each political subdivision is determined by applying the local property tax levy to the total property tax levy for the “combo” area.

This distribution occurs annually, in December, with interest earned in the fund over the year distributed in January.

For questions concerning this tax, contact:

**Financial Institution Taxes**  
**P.O. Box 898**  
**Jefferson City, MO 65105-0898**  
**Telephone: (573) 751-2326**  
**E-mail: [fit@dor.mo.gov](mailto:fit@dor.mo.gov)**

## ENSURING TAX COMPLIANCE

### LOCAL LICENSE RENEWAL

It is in local government or district's best interest to properly identify the businesses in their area. If the business is not registered inside the jurisdiction, the city or county will not receive the proper amount of sales tax revenue.

- Verify the information on the Department of Revenue issued sales tax license is correct prior to issuing a merchant's or occupational license.
  - A city or county may require a new business to provide a copy of its retail sales tax license to verify the correct tax identification number and location.
  - Requiring the business to provide a tax number is not sufficient because the business may have a valid tax number, but not have a location registered in the political subdivision. See the sample Missouri Retail Sales License.
- Notify both the business and the Department of Revenue if a city or county discovers a business is not registered within their political subdivision.
  - When notifying the Department of Revenue, include the name of the business, Missouri Tax ID number, street address, mailing address, and correct taxing jurisdiction of the business.
  - Send this information to:  
**Taxation Division**  
**Business Tax Registration**  
**P.O. Box 3300**  
**Jefferson City, MO 65105-3300**  
**Fax (573) 522-1722**
- State law, [Section 144.083, RSMo](#), requires businesses to demonstrate they are compliant with state sales and withholding tax laws before they can receive or obtain certain licenses that are required to conduct business in the state. In other words, a business must show that it has "No Tax Due". Cities or counties can verify whether a business is tax compliant, before issuing or renewing a business license. A No Tax Due may be obtained at [mytax.mo.gov](http://mytax.mo.gov) or call (573) 751-9268.

Note: A business that makes NO retail sales is NOT required by [Section 144.083, RSMo](#), to present a Certificate of No Tax Due in order to obtain or renew its license.

The Department is committed to making this requirement as easy as possible for political subdivisions. Obtaining a statement of No Tax Due is simple and quick, and it's a free service. The Department has made access to the online No Tax Due System through a secure portal, MyTax Missouri. You may log onto the My Tax Missouri portal at [mytax.mo.gov](http://mytax.mo.gov) and sign up for access as a Government User. Once online access has been requested you must complete Form 4379A and submit to the Department. We will validate the information provided on the form and grant access requested to the No Tax Due System.

**SAMPLE NO TAX DUE CERTIFICATE AND RETAIL SALES TAX LICENSE:**

|                                                                            |                                                                                   |                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>TAXATION DIVISION<br/>PO BOX 3000<br/>JEFFERSON CITY, MO 65105-3000</p> |  | <p style="text-align: center;"><i>Missouri</i><br/><b>DEPARTMENT OF REVENUE</b></p> <p>Telephone: 573-751-5860<br/>Fax: 573-522-1722<br/>E-mail: <a href="mailto:businesstaxregister@dor.mo.gov">businesstaxregister@dor.mo.gov</a></p> |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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John Smith  
1234 Main Street  
Anytown, MO 99999

September 18, 2017

**CERTIFICATE OF NO TAX DUE**

RE: MISSOURI ID: 12345678  
Notice Number 2000021493

To whom it may concern: The Department of Revenue, State of Missouri, certifies that the above listed taxpayer/account has filed all required returns and paid all SALES TAX due, including penalties and interest, or does not owe any SALES TAX, according to the records of the Missouri Department of Revenue, as of September 18, 2017. These records do not include returns that are not required to be filed as of this date for taxes previously collected or that have been filed but not yet processed by the Department.

This statement only applies to SALES TAX due and does not limit the authority of the Director of Revenue to assess, or collect liabilities under appeal, in default of an installment agreement entered into with the Director of Revenue or that become known to the Department as a result of an audit, a review of taxpayer's records, or a determination of successor liability.

THIS CERTIFICATE REMAINS VALID FOR 90 DAYS FROM THE ISSUANCE DATE.

TAXATION DIVISION

|                                                                                                                                                                                              |                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <p><b>State of Missouri</b></p> <p>MISSOURI RETAIL SALES LICENSE</p>                                                                                                                         |                                                |
| <p>LICENSEE:</p> <p>TEST LICENSE<br/>7 PONCH DR<br/>CHEROKEE VILLAGE AR 72529</p>                                                                                                            | <p>LICENSE ISSUED:</p> <p>January 31, 2017</p> |
| <p>MISSOURI TAX IDENTIFICATION NUMBER: 88888888</p>                                                                                                                                          |                                                |
| <p>THE ISSUANCE OF THIS LICENSE IS CONTINGENT UPON THE LICENSEE'S COMPLIANCE IN ALL RESPECTS WITH THE REQUIREMENTS OF CHAPTER 144, RSMO, AND THE RULES PROMULGATED THEREUNDER.</p>           |                                                |
| <p>THIS LICENSE IS VALID UNTIL CANCELLED AND SURRENDERED BY THE LICENSEE OR REVOKED BY THE DIRECTOR OF REVENUE.</p>                                                                          |                                                |
| <p>THIS LICENSE MUST BE PROMINENTLY DISPLAYED IN THE PLACE OF BUSINESS.</p>                                                                                                                  |                                                |
| <p>THIS BUSINESS IS AUTHORIZED TO MAKE SALES IN ALL CITIES AND OR COUNTIES WITHIN THE STATE OF MISSOURI AND IS REQUIRED TO COLLECT AND REMIT ALL APPLICABLE STATE AND LOCAL SALES TAXES.</p> |                                                |
| <p>THIS LICENSE IS NOT ASSIGNABLE OR TRANSFERABLE</p>                                                                                                                                        |                                                |

DOR-1801 (03-2012)



## FREQUENTLY ASKED QUESTIONS

***When I receive my tax distributions, why is there a difference between two taxes with the same tax rate?  
Wouldn't the distributions be the same because the rates are the same?***

- Different effective dates affect the distribution amount.
- Refunds, delinquencies, and audits impact each tax differently (Refer to [Impact Chart](#)).
- Taxes applied to domestic utilities could affect the distribution amount.

***The voters passed a new sales tax – when will we start receiving monies?***

- Effective date is first day of the 2nd calendar quarter after the Department of Revenue receives notification of the new tax.
- First sales tax return is due (must be postmarked) by the last day of the second month in the quarter.
- First distribution begins the third month in the quarter.

***Example:***

1. ***Election held and Department of Revenue notified in August.***
2. ***New sales tax effective date is January 1.***
3. ***Sales tax returns begin to be filed with the January return (due February 28th).***
4. ***Distribution will be issued by March 10th.***

***How do I contact the Department of Revenue if I have questions?***

1. **E-mail:** [localgov@dor.mo.gov](mailto:localgov@dor.mo.gov)
2. **Telephone:** (573) 751-4876
3. **Mail:** Taxation Division  
P.O. Box 3380  
Jefferson City, MO 65105-3380
4. **Fax:** (573) 522-1160



# LOCAL SALES AND USE TAX STATUTES

| STATUTE           | TAX TYPE                                                                    | RATE                                                                                                  |
|-------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| 66.600 – 66.630   | ST LOUIS COUNTY TAX                                                         | 1%                                                                                                    |
| 67.391 – 67.395   | COUNTY ANTI-DRUG                                                            | 1/4%                                                                                                  |
| 67.500 – 67.545   | COUNTY SALES TAX (ALL EXCEPT ST LOUIS COUNTY)                               | 1/4, 3/8, 1/2%                                                                                        |
| 67.547            | ST LOUIS COUNTY PUBLIC SAFETY SALES TAX                                     | 1/8, 1/4, 3/8, 1/2%<br>(cannot be in excess of 1% combined)                                           |
| 67.547            | ST LOUIS COUNTY ZOOGICAL SALES TAX                                          | 1/8, 1/4, 3/8, 1/2%<br>(Cannot exceed 1/8% beginning 8/28/17)<br>(Cannot be in excess of 1% combined) |
| 67.547            | COUNTY SALES TAX (ALL)                                                      | 1/8, 1/4, 3/8, 1/2%<br>(Cannot be in excess of 1% combined)                                           |
| 67.547            | OZARK COUNTY LAW ENFORCEMENT SALES TAX                                      | 1/8, 1/4, 3/8, 1/2%<br>(Cannot be in excess of 1% combined)                                           |
| 67.547            | ST LOUIS CITY PUBLIC SAFETY SALES TAX                                       | 1/8, 1/4, 3/8, 1/2%<br>(Cannot be in excess of 1% combined)                                           |
| 67.578            | ANDREW COUNTY MUSEUM SALES TAX                                              | UP TO 1/5%                                                                                            |
| 67.581            | ST LOUIS COUNTY ADDITIONAL SALES TAX                                        | UP TO 275/1000%                                                                                       |
| 67.582            | COUNTY LAW ENFORCEMENT (ALL EXCEPT ST LOUIS, ST CHARLES & JACKSON COUNTIES) | UP TO 1%                                                                                              |
| 67.584            | JEFFERSON COUNTY LAW ENFORCEMENT SALES TAX                                  | UP TO 1/2%                                                                                            |
| 67.587            | COUNTY TRANSPORTATION INFRASTRUCTURE (NEW MADRID)                           | 1/2%                                                                                                  |
| 67.700 – 67.727   | COUNTY CAPITAL IMPROVEMENTS TAX (ALL)                                       | 1/8%, 1/5, 1/4, 3/8, 1/2%                                                                             |
| 67.729            | STORM WATER TAX (ALL EXCEPT ST LOUIS COUNTY)                                | 1/10%                                                                                                 |
| 67.799            | REGIONAL RECREATION DISTRICT                                                | UP TO 1/2%                                                                                            |
| 67.799            | COUNTY REGIONAL RECREATION DISTRICT                                         | UP TO 1/2%                                                                                            |
| 67.997            | PERRY CO SENIOR SERVICES AND YOUTH PROGRAMS SALES TAX                       | UP TO 1/4%                                                                                            |
| 67.1305           | ECONOMIC DEVELOPMENT SALES TAX IN-LIEU OF 67.1300 AND 67.1303               | UP TO 1/2%                                                                                            |
| 67.1545           | COMMUNITY DEVELOPMENT DISTRICTS                                             | Increments of 1/8%<br>up to 1%                                                                        |
| 67.1700 – 67.1713 | COUNTY METROPOLITAN PARKS & RECREATION SALES TAX                            | 1/10%                                                                                                 |
| 67.1715           | METRO PARKS TAX – ARCH GROUNDS                                              | UP TO 3/16%                                                                                           |
| 67.1775           | COMMUNITY SERVICES FOR CHILDREN SALES TAX                                   | UP TO 1/4%                                                                                            |
| 67.1950 – 67.1979 | TOURISM COMMUNITY ENHANCEMENT DISTRICT                                      | UP TO 1%                                                                                              |
| 67.2030           | CITY TOURISM TAX (CITY OF WESTON)                                           | UP TO 1/2%                                                                                            |
| 68.245            | PORT AUTHORITY SALES AND USE TAX                                            | Increments of 1/8%<br>up to 1%                                                                        |
| 70.500 – 70.510   | KANSAS – MISSOURI METROPOLITAN CULTURE DISTRICT                             | 1/4%                                                                                                  |
| 92.400 – 92.421   | KANSAS CITY PUBLIC MASS TRANSPORTATION SALES TAX                            | 1/2%                                                                                                  |
| 92.500            | ST. LOUIS CITY PUBLIC SAFETY SALES TAX                                      | UP TO 1/2%                                                                                            |

| STATUTE           | TAX TYPE                                                                                                                                                                                                                                                                                                           | RATE                                                     |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 94.500 – 94.550   | CITY SALES TAX                                                                                                                                                                                                                                                                                                     | Not to Exceed 1%<br>(Cannot be in excess of 2% combined) |
| 94.577            | CITY CAPITAL IMPROVEMENTS TAX (ALL EXCEPT ST LOUIS COUNTY CITIES)<br>(SEE 94.577.10 BELOW - EFFECTIVE 2010)                                                                                                                                                                                                        | 1/8, 1/4 , 3/8 ,1/2%                                     |
| 94.579            | SPRINGFIELD PUBLIC SAFETY, PENSION & HEALTH CARE SALES TAX                                                                                                                                                                                                                                                         | UP TO 1%                                                 |
| 94.585            | EXCELSIOR SPRINGS COMMUNITY CENTER SALES TAX                                                                                                                                                                                                                                                                       | Not to Exceed 1%                                         |
| 94.600 – 94.655   | TRANSPORTATION TAX (KANSAS CITY AND ST LOUIS CITY)                                                                                                                                                                                                                                                                 | UP TO 1/2%                                               |
| 94.660            | ST LOUIS METRO LINK TRANSPORTATION TAX (ST LOUIS COUNTY)                                                                                                                                                                                                                                                           | UP TO 1%                                                 |
| 94.700 – 94.755   | TRANSPORTATION TAX (ALL EXCEPT KANSAS CITY, ST LOUIS CITY & COUNTY)                                                                                                                                                                                                                                                | UP TO 1/2%                                               |
| 94.660            | ST LOUIS METRO LINK TRANSPORTATION TAX (ST LOUIS CITY)                                                                                                                                                                                                                                                             | UP TO 1%                                                 |
| 94.700 – 94.755   | TRANSPORTATION TAX (ALL EXCEPT KANSAS CITY, ST LOUIS CITY & COUNTY)                                                                                                                                                                                                                                                | UP TO 1/2%                                               |
| 94.805            | BRANSON FOOD TAX                                                                                                                                                                                                                                                                                                   | UP TO 2%                                                 |
| 94.838            | LAMAR HEIGHTS FOOD TAX FOR CAPITAL IMPROVEMENTS, EMERGENCY SERVICES,<br>AND PUBLIC SAFETY                                                                                                                                                                                                                          | UP TO 2%                                                 |
| 94.850 – 94.857   | SPECIAL MUNICIPAL SALES TAX (ST LOUIS COUNTY CITIES)                                                                                                                                                                                                                                                               | 1/8, 1/4%                                                |
| 94.890            | ST LOUIS COUNTY CITIES CAPITAL IMPROVEMENT SALES TAX                                                                                                                                                                                                                                                               | 1/2%                                                     |
| 94.900            | PUBLIC SAFETY SALES TAX (BLUE SPRINGS, CENTRALIA, EXCELSIOR SPRINGS, FAYETTE,<br>HANNIBAL, HARRISONVILLE, JOPLIN, LAKE LOTAWANA, LAMAR HEIGHTS, LEBANON,<br>MARSHALL, MOBERLY, NEVADA, ODESSA, PORTAGEVILLE, RIVERSIDE, SIKESTON,<br>SMITHVILLE, ST. JOSEPH, SUNRISE BEACH, AND CERTAIN OTHER FOURTH CLASS CITIES) | UP TO 1/2%                                               |
| 94.902            | PUBLIC SAFETY SALES TAX (BRANSON WEST, CLINTON, COLE CAMP, FAYETTE,<br>GLADSTONE, GRANDVIEW, LIBERTY, NORTH KANSAS CITY, RAYTOWN, RIVERSIDE, AND<br>CERTAIN OTHER FOURTH CLASS CITIES)                                                                                                                             | UP TO 1/2%                                               |
| 94.903            | CERTAIN FOURTH CLASS CITIES PUBLIC SAFETY SALES TAX                                                                                                                                                                                                                                                                | UP TO 1/2%                                               |
| 94.1008           | KIRKSVILLE ECONOMIC DEVELOPMENT SALES TAX                                                                                                                                                                                                                                                                          | 1/4, 1/2 , 3/4 ,1%                                       |
| 94.1012           | ECONOMIC DEVELOPMENT SALES TAX (POPLAR BLUFF)                                                                                                                                                                                                                                                                      | 1/2%                                                     |
| 162.1100          | ST LOUIS CITY DESEGREGATION                                                                                                                                                                                                                                                                                        | 2/3%                                                     |
| 182.802           | PUBLIC LIBRARY DISTRICT TAX (BUTLER, RIPLEY, WAYNE, STODDARD,<br>NEW MADRID, DUNKLIN, & CEDAR COUNTIES)                                                                                                                                                                                                            | Not to Exceed 1/2%                                       |
| 184.500 – 184.503 | KANSAS CITY ZOOLOGICAL DISTRICT (JACKSON, PLATTE, CASS, CLAY COUNTY)                                                                                                                                                                                                                                               | UP TO 1/4%                                               |
| 190.035 – 190.041 | AMBULANCE DISTRICT SALES TAX<br>(Established after August 28,2011, except in St. Louis County)                                                                                                                                                                                                                     | Not to Exceed 1/2%                                       |
| 190.335 – 190.337 | EMERGENCY SERVICES DISTRICT                                                                                                                                                                                                                                                                                        | UP TO 1%                                                 |
| 190.335 – 190.337 | COUNTY EMERGENCY SERVICES TAX                                                                                                                                                                                                                                                                                      | UP TO 1%                                                 |
| 205.202           | HOSPITAL DISTRICT (COUNTY TAX)                                                                                                                                                                                                                                                                                     | UP TO 1%                                                 |
| 205.205           | HOSPITAL DISTRICT SALES TAX (IRON AND MADISON COUNTY)                                                                                                                                                                                                                                                              | Not to Exceed 1%                                         |
| 221.407           | REGIONAL JAIL DISTRICT                                                                                                                                                                                                                                                                                             | 1/8, 1/4, 3/8, 1/2%<br>(Up to 1%)                        |
| 238.235           | TRANSPORTATION DEVELOPMENT DISTRICT SALES TAX                                                                                                                                                                                                                                                                      | Increments of 1/8%<br>up to 1%                           |
| 238.236           | TRANSPORTATION DEVELOPMENT DISTRICT SALES TAX                                                                                                                                                                                                                                                                      | 1/8, 1/4, 3/8, 1/2, 1%                                   |
| 321.242           | FIRE PROTECTION DISTRICT (One city, has same boundaries)                                                                                                                                                                                                                                                           | UP TO 1/2%                                               |
| 321.242           | CITY FIRE PROTECTION DISTRICT                                                                                                                                                                                                                                                                                      | UP TO 1/4%                                               |
| 321.246           | FIRE PROTECTION DISTRICT                                                                                                                                                                                                                                                                                           | UP TO 1/2%                                               |
| 321.552 – 321.556 | FIRE PROTECTION DISTRICT                                                                                                                                                                                                                                                                                           | UP TO 1%                                                 |

| STATUTE                                          | TAX TYPE                                                | RATE                |
|--------------------------------------------------|---------------------------------------------------------|---------------------|
| 321.552 – 321.556                                | AMBULANCE DISTRICT                                      | UP TO 1%            |
| 573.505                                          | CABARET TAX                                             | UP TO 10%           |
| 644.032 – 644.033                                | STORM WATER/LOCAL PARKS (ANY COUNTY)                    | UP TO 1/2%          |
| 644.032 – 644.033                                | STORM WATER/LOCAL PARKS (ANY CITY)                      | UP TO 1/2%          |
| 650.390 – 650.411                                | EMERGENCY COMMUNICATION SERVICES (ST LOUIS COUNTY ONLY) | Not to exceed 1/10% |
| SECTION 2.6(5)<br>ARTICLE XIV of<br>CONSTITUTION | ADULT USE MARIJUANA TAX                                 | UP TO 3%            |

| STATUTES NOT YET ADOPTED BY AT LEAST ONE CITY/COUNTY/DISTRICT |                                                                                              |                                            |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------|
| 67.548                                                        | USE OF 67.547 IN CLAY & PLATTE COUNTIES                                                      | 1/8 , 1/4, 3/8, 1/2%                       |
| 67.571                                                        | MUSEUM/FESTIVAL SALES TAX (BUSHANAN COUNTY)                                                  | UP TO 2/10%                                |
| 67.583                                                        | COUNTY EMPLOYMENT BENEFIT SALES TAX (ST FRANCOIS COUNTY)                                     | UP TO 1/8%                                 |
| 67.585                                                        | RECREATIONAL AND COMMUNITY CENTER DISTRICT (LIBERTY SCHOOL DISTRICT)                         | Not to Exceed 1/2%                         |
| 67.590                                                        | COMMUNICATION CENTERS TAX (BUCHANAN COUNTY)                                                  | 3/8%                                       |
| 67.597                                                        | BATES COUNTY HOSPITAL SERVICES TAX                                                           | UP TO 1%                                   |
| 67.671 – 67.685                                               | COUNTY TOURISM SALES TAX                                                                     | UP TO 7/8%                                 |
| 67.730 – 67.739                                               | JACKSON COUNTY CAPITAL IMPROVEMENTS TAX                                                      | 1/4, 3/8, 1/2, 1%                          |
| 67.782                                                        | BOLLINGER & CAPE GIRARDEAU COUNTIES RECREATION TAX                                           | 1%                                         |
| 67.1015                                                       | MARSHALL HOTEL/MOTEL TAX                                                                     | UP TO 5%                                   |
| 67.1300                                                       | ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)                                     | COUNTY – 1/2%,<br>CITY – 1%                |
| 67.1303                                                       | ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)                                     | UP TO 1/2%                                 |
| 67.1922 – 67.1940                                             | COUNTY WATER QUALITY SALES TAX                                                               | UP TO 1 1/2%                               |
| 67.2000                                                       | COUNTY EXHIBITION & RECREATION FACILITY DISTRICT                                             | UP TO 1/4%                                 |
| 67.2040                                                       | PULASKI CO SHELTER FOR WOMEN & CHILDREN SALES TAX<br>(EXPIRES 3 YRS AFTER EFF DATE)          | 1/8%                                       |
| 67.2500 – 67.2530                                             | THEATRE, CULTURAL ART, ENTERTAINMENT DISTRICT SALES TAX                                      | UP TO 1/2%                                 |
| 67.5012                                                       | PARKS, TRAILS AND GREENWAY DISTRICT TAX                                                      | 1/10%                                      |
| 70.515 – 70.545                                               | KANSAS/MISSOURI REGIONAL INVESTMENT DISTRICT<br>(CLAY, PLATTE, JACKSON, CASS, RAY, BUCHANAN) | UP TO 1 1/2%                               |
| 82.875                                                        | INDEPENDENCE POLICE SERVICE SALES TAX                                                        | Increments of 1/8%<br>up to 1%             |
| 94.413                                                        | STORM WATER (CITIES WITH POPULATION OF MORE THAN 100,000)                                    | 1/10%                                      |
| 94.577.11                                                     | KANSAS CITY PUBLIC SAFETY, INCLUDING CAPITAL IMPROVEMENTS                                    | 1/8 , 1/4, 3/8, 1/2%                       |
| 94.578                                                        | SPRINGFIELD COMMUNITY IMPROVEMENT SALES TAX                                                  | 1/8 , 1/4, 3/8, 1/2%                       |
| 94.581                                                        | COLUMBIA PUBLIC SAFETY CAPITAL IMPROVEMENTS SALES TAX                                        | UP TO 1%                                   |
| 94.950                                                        | JOPLIN HISTORICAL LOCATIONS & MUSEUM SALES TAX                                               | UP TO 1/2%                                 |
| 94.1000                                                       | ST LOUIS MEDICAL INDIGENCE SALES TAX                                                         | 1/8 , 1/4, 3/8, 1/2, 5.8,<br>3/4, 7.8/, 1% |
| 238.410                                                       | ST CHARLES COUNTY TRANSIT AUTHORITY SALES TAX                                                | UP TO 1%                                   |
| 644.034                                                       | WASTE WATER & SOIL POLLUTION ABATEMENT                                                       | UP TO 1/4%                                 |

| <b>ADDITIONAL SALES/USE STATUTES</b> |                                              |
|--------------------------------------|----------------------------------------------|
| 32.085 – 32.087                      | PROCEDURES FOR LOCAL SALES TAX               |
| 144.010 – 144.525                    | STATE SALES TAX                              |
| 144.600 – 144.745                    | STATE USE TAX                                |
| 144.748 – 144.749                    | LOCAL OPTION USE TAX FOR CITIES AND COUNTIES |
| 67.1545<br>& 144.757.2(5)            | LOCAL OPTION USE TAX FOR DISTRICTS           |